

# House Amendment 8147

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1 1 Amend the amendment, H=8072, to House File 2302 as  
1 2 follows:  
1 3 #1. Page 6, lines 1 and 2, by striking the words  
1 4 <on the licensed premises> and inserting the  
1 5 following: <in the wagering area.  
1 6 (3) A licensee shall ensure that a person may  
1 7 voluntarily bar the person's access to receive cash or  
1 8 credit from a financial institution, vendor, or other  
1 9 person through an electronic or mechanical device  
1 10 including but not limited to a satellite terminal as  
1 11 defined in section 527.2, that is located on the  
1 12 licensed premises>.  
1 13 #2. Page 6, by striking line 23 and inserting the  
1 14 following: <racetrack that has not been issued a  
1 15 table games license under chapter 99F or no more than  
1 16 three special agents for each racetrack that has been  
1 17 issued a table games license under chapter 99F, plus  
1 18 any direct and indirect support costs>.  
1 19 #3. Page 10, line 24, by inserting after the word  
1 20 <chance> the following: <, unless otherwise  
1 21 authorized by this chapter>.  
1 22 #4. Page 12, by striking line 30 and inserting the  
1 23 following: <is amended by striking the subsection and  
1 24 inserting in lieu thereof the following:  
1 25 8. The commission shall, upon application of a  
1 26 licensee of a pari-mutuel dog or horse racetrack  
1 27 licensed to conduct gambling games at a pari-mutuel  
1 28 racetrack enclosure, issue a license to the licensee  
1 29 to conduct table games of chance, including video  
1 30 machines that simulate table games of chance, at the  
1 31 pari-mutuel racetrack enclosure subject to the  
1 32 requirements of this subsection. The application  
1 33 shall identify the number of table games to be  
1 34 installed by the licensee. However, a table games  
1 35 license shall only be issued to a licensee required to  
1 36 pay a table games license fee of three million dollars  
1 37 under this subsection if the licensee, and all other  
1 38 licensees of an excursion gambling boat in that  
1 39 county, file an agreement with the commission  
1 40 authorizing the granting of a table games license  
1 41 under this subsection and permitting all licensees of  
1 42 an excursion gambling boat to operate a barge as of a  
1 43 specific date. The licensee shall be granted a table  
1 44 games license by the commission without conducting a  
1 45 separate referendum authorizing table games upon  
1 46 payment of the applicable license fee to the  
1 47 commission which table games license fee may be offset  
1 48 by the licensee against taxes imposed on the licensee  
1 49 by section 99F.11, to the extent of twenty percent of  
1 50 the table taxes license fee paid pursuant to this  
2 1 subsection for each of the five years following the  
2 2 year in which the table games license fee was paid. A  
2 3 licensee shall not be required to pay a fee to renew a  
2 4 table games license issued pursuant to this  
2 5 subsection.  
2 6 For purposes of this subsection, the applicable  
2 7 license fee for a licensee shall be three million  
2 8 dollars if the adjusted gross receipts from gambling  
2 9 games for the licensee in the previous fiscal year was  
2 10 less than one hundred million dollars, and shall be  
2 11 ten million dollars if the adjusted gross receipts  
2 12 from gambling games for the licensee in the previous  
2 13 fiscal year was one hundred million dollars or more.>  
2 14 #5. Page 12, line 40, by inserting after the word  
2 15 <chapter.> the following: <However, this moratorium  
2 16 shall not apply to the granting of a table games  
2 17 license as provided by this chapter.>  
2 18 #6. Page 12, line 47, by inserting after the word  
2 19 <number> the following: <of gambling games from the  
2 20 number specified in the application for a table games  
2 21 license or the number>.

2 22 #7. Page 15, line 26, by inserting after the  
2 23 figure <1A.> the following: <a.>  
2 24 #8. Page 15, line 32, by inserting after the word  
2 25 <cruise> the following: <subject to the requirements  
2 26 of this subsection>.  
2 27 #9. Page 15, line 45, by inserting after the word  
2 28 <licensee.> the following:  
2 29 <b. However, an applicant or licensee of an  
2 30 excursion gambling boat that is located in the same  
2 31 county as a racetrack enclosure conducting gambling  
2 32 games shall not be allowed to operate a moored barge  
2 33 unless either of the following applies:  
2 34 (1) If the licensee is located in the same county  
2 35 as a racetrack enclosure conducting gambling games  
2 36 that had less than one hundred million dollars in  
2 37 adjusted gross receipts from gambling games for the  
2 38 fiscal year beginning July 1, 2003, the licensee of an  
2 39 excursion gambling boat is authorized to operate a  
2 40 moored barge if the licensee, the licensee of the  
2 41 racetrack enclosure, and all other licensees of an  
2 42 excursion gambling boat in that county file an  
2 43 agreement with the commission agreeing to the granting  
2 44 of a table games license under this chapter and  
2 45 permitting all licensees of an excursion gambling boat  
2 46 in the county to operate a barge as of a specific  
2 47 date.  
2 48 (2) If the licensee is located in the same county  
2 49 as a racetrack enclosure conducting gambling games  
2 50 that had one hundred million dollars or more in  
3 1 adjusted gross receipts from gambling games for the  
3 2 fiscal year beginning July 1, 2003, the licensee of an  
3 3 excursion gambling boat is authorized to operate a  
3 4 moored barge the earlier of January 1, 2010, or the  
3 5 date all licensees in the county file an agreement  
3 6 with the commission agreeing to the licensee of an  
3 7 excursion gambling boat to operate a moored barge.>  
3 8 #10. Page 16, line 15, by striking the words  
3 9 <licensed premises> and inserting the following:  
3 10 <gaming floor.  
3 11 c. A licensee shall ensure that a person may  
3 12 voluntarily bar the person's access to receive cash or  
3 13 credit from a financial institution, vendor, or other  
3 14 person through an electronic or mechanical device  
3 15 including but not limited to a satellite terminal as  
3 16 defined in section 527.2 that is located on the  
3 17 licensed premises>.  
3 18 #11. Page 18, by striking lines 17 through 41 and  
3 19 inserting the following:  
3 20 <99F.11 WAGERING TAX == RATE == ALLOCATIONS.  
3 21 1. A tax is imposed on the adjusted gross receipts  
3 22 received ~~annually each fiscal year~~ from gambling games  
3 23 authorized under this chapter at the rate of five  
3 24 percent on the first one million dollars of adjusted  
3 25 gross receipts, ~~and~~ at the rate of ten percent on the  
3 26 next two million dollars of adjusted gross receipts. ~~7~~  
3 27 ~~and at the rate of twenty percent~~  
3 28 2. The tax rate imposed each fiscal year on any  
3 29 amount of adjusted gross receipts over three million  
3 30 dollars. ~~However, beginning January 1, 1997, the rate~~  
3 31 ~~on any amount of adjusted gross receipts over three~~  
3 32 ~~million dollars from gambling games at racetrack~~  
3 33 ~~enclosures is twenty-two percent and shall increase by~~  
3 34 ~~two percent each succeeding calendar year until the~~  
3 35 ~~rate is thirty-six percent. shall be as follows:~~  
3 36 a. If the licensee is an excursion gambling boat,  
3 37 twenty=two percent.  
3 38 b. If the licensee is a racetrack enclosure  
3 39 conducting gambling games and another licensee of an  
3 40 excursion gambling boat is located in the same county,  
3 41 then the following rate, as applicable:  
3 42 (1) If the licensee of the racetrack enclosure has  
3 43 not been issued a table games license during the  
3 44 fiscal year or if the adjusted gross receipts from  
3 45 gambling games of the licensee in the prior fiscal  
3 46 year were less than one hundred million dollars,  
3 47 twenty=two percent.  
3 48 (2) If the licensee of the racetrack enclosure has  
3 49 been issued a table games license during the fiscal  
3 50 year and the adjusted gross receipts from gambling  
4 1 games of the licensee in the prior fiscal year were  
4 2 one hundred million dollars or more, twenty=four

4 3 percent.  
4 4 c. If the licensee is a racetrack enclosure  
4 5 conducting gambling games and no licensee of an  
4 6 excursion gambling boat is located in the same county,  
4 7 twenty-four percent.>  
4 8 #12. Page 22, line 25, by inserting after the  
4 9 words <will not cruise.> the following: <However, a  
4 10 licensee that is located in the same county as a  
4 11 licensee of a racetrack enclosure that conducts  
4 12 gambling games shall not be allowed to operate a  
4 13 moored barge unless the licensee complies with the  
4 14 following requirements. If the licensee is located in  
4 15 the same county as a racetrack enclosure conducting  
4 16 gambling games that had less than one hundred million  
4 17 dollars in adjusted gross receipts from gambling games  
4 18 for the fiscal year beginning July 1, 2003, the  
4 19 licensee of an excursion gambling boat is authorized  
4 20 to operate a moored barge if the licensee, the  
4 21 licensee of the racetrack enclosure, and all other  
4 22 licensees of an excursion gambling boat in that county  
4 23 file an agreement with the commission agreeing to the  
4 24 granting of a table games license under chapter 99F  
4 25 and permitting all licensees of an excursion gambling  
4 26 boat to operate a barge as of a specific date. If the  
4 27 licensee is located in the same county as a racetrack  
4 28 enclosure conducting gambling games that had one  
4 29 hundred million dollars or more in adjusted gross  
4 30 receipts from gambling games for the fiscal year  
4 31 beginning July 1, 2003, the licensee of an excursion  
4 32 gambling boat is authorized to operate a moored barge  
4 33 if all licensees in the county file an agreement with  
4 34 the commission agreeing to the licensee of the  
4 35 excursion gambling boat to operate a moored barge.>  
4 36 #13. Page 22, by inserting after line 32 the  
4 37 following:  
4 38 <Sec. \_\_\_\_\_. 2002=2004 RACETRACK ENCLOSURES ==  
4 39 GAMBLING GAMES TAX.  
4 40 1. Notwithstanding any provision of section 99F.11  
4 41 to the contrary, a racetrack enclosure conducting  
4 42 gambling games shall pay a tax on the adjusted gross  
4 43 receipts over three million dollars received for the  
4 44 fiscal year beginning July 1, 2002, and ending June  
4 45 30, 2003, and for the fiscal year beginning July 1,  
4 46 2003, and ending June 30, 2004, from gambling games  
4 47 authorized under chapter 99F at the following tax rate  
4 48 for each fiscal year:  
4 49 a. If the licensee of the racetrack enclosure  
4 50 conducting gambling games received adjusted gross  
5 1 receipts from gambling games in the fiscal year  
5 2 beginning July 1, 2002, of less than one hundred  
5 3 million dollars, twenty-two percent.  
4 4 b. If the licensee of the racetrack enclosure  
5 5 conducting gambling games received adjusted gross  
5 6 receipts from gambling games in the fiscal year  
5 7 beginning July 1, 2002, of one hundred million dollars  
5 8 or more, twenty-four percent.  
5 9 2. Taxes imposed by this section shall be  
5 10 distributed as provided in section 99F.11.>  
5 11 #14. Page 23, by inserting after line 17 the  
5 12 following:  
5 13 <\_\_\_\_. The section of this Act establishing a 2002=  
5 14 2004 racetrack enclosure gambling games tax, being  
5 15 deemed of immediate importance, takes effect upon  
5 16 enactment and is retroactively applicable to July 1,  
5 17 2002, and is applicable on and after that date.>  
5 18 #15. By renumbering as necessary.  
5 19  
5 20  
5 21  
5 22 GIPP of Winneshiek  
5 23 HF 2302.241 80  
5 24 ec/sh/8